IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE NINETEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14769 of 2004

Between:

Sree Chemicals and Fertilizers, Peddapuram, East Godavari District rep., by its Partner, K.Reddaiah, s/o Venkataramana, aged 63 years, r/o Peddapuram.

..... PETITIONER

AND

1 The Commercial Tax Officer, Peddapuram,

East Godavari District.
2 Appellate Deputy Commissioner (Commercial taxes),

Visakhapatnam.
3 Joint Commissioner (CT) Legal, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of mandamus or any other appropriate writ, order or orders, direction or directions declaring the action of the 1st respondent in proceeding to recover the disputed amount of tax in respect of the Assessment Year 2002-2003 under the APGST Act pending the stay petition before the 3rd respondent herein arising out of the Appeal pending before the 2nd respondent herein as arbitrary, illegal and to issue a consequential direction to the 1st respondent not to take any coercive steps against the petitioner for recovery of the disputed amount of tax.

Counsel for the Petitioner:MR.Vedula SRINIVAS

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties.

The only grievance of the petitioner is that his revision before the third respondent is pending. The revision was filed against the rejection of the stay petition filed by the petitioner before the second respondent. Since there is urgency in the matter as the Department is taking coercive measures to make the recoveries of the disputed amount, the petitioner wanted an early date. But, the third respondent has entertained the revision and posted it on 4th December, 2004, which virtually means dismissal of the revision without hearing it.

Learned counsel for the respondents has no objection if the writ petition is disposed of at this stage with a direction to third respondent to decide the matter expeditiously.

Accordingly, we allow this writ petition and direct third respondent to hear the matter on 28th August, 2004. Copy of the order be given early to the petitioner to enable him to inform the date to the third respondent authorities. Till 28th August, 2004, coercive steps may not be taken against the petitioner. No order as to costs.

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(BILAL NAZKI, J)

19th August, 2004.

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(S.ANANDA REDDY, J)

Note: Office is directed to furnish copy of the

order early to the counsel for the petitioner

B/o

vrn

To

1 The Commercial Tax Officer, Peddapuram,

East Godavari District.

2 Appellate Deputy Commissioner (Commercial taxes),

Visakhapatnam.

3 Joint Commissioner (CT) Legal, Hyderabad.

4 Two C.Cs to the Government Pleader, Commercial Taxes,

High Court Buildings,A.P.,Hyderabad (OUT)

5 Two C.D copies